

# Senate Study Bill 1347

SENATE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
WAYS AND MEANS BILL BY  
CHAIRPERSON BOLKCOM)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act relating to the power of the local board of review to  
2 accept certain claims for property tax exemption and providing  
3 an effective date.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
5 TLSB 2833XC 82  
6 sc/es/88

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1 1 Section 1. Section 441.35, Code 2007, is amended by adding  
1 2 the following new subsection:  
1 3 NEW SUBSECTION. 4. To accept claims for exemption under  
1 4 section 427.1, subsection 7, 8, or 9, for property acquired  
1 5 after the February 1 filing deadline. The board shall forward  
1 6 the claims to the assessor, and such claims shall be  
1 7 considered timely filed for the current assessment year, or  
1 8 for the previous assessment year if the property was acquired  
1 9 after the board adjourned for that year.  
1 10 Sec. 2. EFFECTIVE DATE. This Act, being deemed of  
1 11 immediate importance, takes effect upon enactment.  
1 12 EXPLANATION  
1 13 This bill allows a claim for exemption to be filed with the  
1 14 local board of review for property acquired by a library or  
1 15 art gallery or by a religious, literary, or charitable  
1 16 institution or society or by an educational institution after  
1 17 the February 1 deadline for filing for exemption. The bill  
1 18 provides that the board shall forward the claims to the  
1 19 assessor, and the claims shall be considered timely filed for  
1 20 the current or previous assessment year, as applicable.  
1 21 The bill takes effect upon enactment.  
1 22 LSB 2833XC 82  
1 23 sc:nh/es/88